

 सत्यमेव जयते	राजस्थान राजपत्र विशेषांक	RAJASTHAN GAZETTE Extraordinary
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भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा

अधिसूचनाएं

FINANCE DEPARTMENT

(TAX DIVISION)

NOTIFICATION

Jaipur, July 13, 2021

S.O.570 .-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999) and in supersession of this department's notification number F.4(4)FD/Tax/2020-134 dated 20.02.2020, the State Government being of the opinion that it is expedient in the public interest so to do, hereby orders that the stamp duty chargeable on the instrument of transfer of immovable property of micro or small enterprise of manufacturing sector as defined in the Micro, Small and Medium Enterprises Development Act, 2006 (Central Act No. 27 of 2006), for the purposes of revival of such enterprise, shall be remitted if,-

- (i) possession of such micro or small enterprise has been taken over by the RIICO, RFC, Financial Institutions or banks under section 29 of the State Financial Corporation Act, 1951 (Central Act No. 63 of 1951) or section 13 of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (Central Act No. 54 of 2002), as the case may be, and sold to a new management; and
- (ii) Udyam Registration, Udyam Aadhar, Entrepreneur Memorandum-2 (EM-2) or any other relevant evidence regarding the category of the enterprise is submitted at the time of registration of such instrument:

Provided that this notification shall also be applicable on the instruments pending for registration or reference before Sub-Registrar or adjudication before Collector (Stamps) or other Courts but stamp duty already paid according to the provisions of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999) shall not be refunded.

[No.F.2(97)FD/Tax/2010-41]

By order of the Governor,

Tina Dabi,

Joint Secretary to the Government.

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